IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

WEDNESDAY, THE 7TH FEBRUARY 2007 / 18TH MAGHA 1928

OP.No. 6225 of 2001(N)

PETITIONER:

SRI.OUSEPH KORAH, IRUMPANATH HOUSE,
PERUMBAIKADU, KOTTAYAM

BY ADV. SRI.JOHN RAMESH K.I.JOHN

RESPONDENTS:

THE ADDITIONAL AGRICULTURAL INCOME TAX OFFICER,
KOTTAYAM

BY GOVT.PLEADER SMT.K.R.DEEPA

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 07/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON C.M.P.NO.10225/2001 IN O.P.NO.6225/2001

DISMISSED.

7-2-2007 SD/- KURIAN JOSEPH, JUDGE

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1. TRUE COPY OF THE APPELLATE ORDER SETTING ASIDE THE ASSESSMENT FOR THE YEARS 1992-93 TO 1996-97 DATED 5-3-98

EXT.P1(a) TRUE COPY OF THE NOTICE ISSUED BY THE RESPONDENT TO THE PETITIONER DATED 17-2-2000 U/S.28(1)

EXT.P2. TRUE COPY OF THE REQUEST ISSUED BY THE RESPONDENT TO THE PETITIONER DATED 23-2-2000

EXT.P3. TRUE COPY OF THE PRE-ASSESSMENT NOTICE NO.K.38-97-98 ISSUED BY THE RESPONDENT TO THE PETITIONER DATED 21-3-2000

EXT.P4. TRUE COPY OF THE REPLY NOTICE ISSUED BY THE PETITIONER TO THE RESPONDENT DATED 22-3-2000

EXT.P5. TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE RESPONDENT TO THE PETITIONER DT. 27-3-2000

EXT.P6. TRUE COPY OF THE NOTICE ISSUED BY THE RESPONDENT TO THE PETITIONER DATED 14-2-2001

/ TRUE COPY /

KURIAN JOSEPH, J.

O.P.No. 6225 Of 2001

Dated this the 7th day of February, 2007

JUDGMENT

The grievance is essentially on Ext.P5 order of assessment for agricultural income-tax for the year 1997-98. Ext.P6 is the notice. The main contention is that Ext.P1 appellate order has not been taken into account while passing Ext.P5. It is certainly a matter the petitioner can pursue before the appellate authority. The writ petition is hence disposed of as follows. In the event of the petitioner filing an appeal against Ext.P5 within a period of one month from today, the same shall be treated to have been filed in time. Thereafter the appellate authority shall dispose of the appeal in accordance with law with notice to the petitioner, taking into account also Ext.P1, within a period of another four months. The interim order in C.M.P.No.10225/2001 will continue till such time.

The writ petition is disposed of as above.

(KURIAN JOSEPH, JUDGE)

ahg.

KURIAN JOSEPH, J.

O.P.NO.6225/2001

JUDGMENT

7th February, 2007